
Poland VAT Procedures

1. The exemption from Taxes applicable to goods and services acquired during execution of this contract and on behalf of the United States forces shall be applied at the time of sale if the transaction is confirmed by a VAT Certificate (Certificate) issued by United States forces and presented to the supplier of goods and services.
2. The following procedure applies to the Certificate:
 - a. The contractor shall fill out the appropriate boxes of the Certificate.
 - b. An authorized representative of United States forces shall complete and sign the Certificate in two duplicate copies.
 - c. The contractor shall ensure that an authorized representative Minister of National Defence of the Republic of Poland completes the appropriate boxes of the Certificate, or issues a single authentication for the contract. In the latter case, a copy of the authentication shall be attached to the Certificate.
 - d. Any unused fields on the Certificate should be crossed out.
3. Where exemption from taxes is not provided at the time of sale, the contractor shall seek a reimbursement from the competent tax authority of the Republic of Poland ("tax authority").
4. The following procedures apply to requests for reimbursement.
 - a. Contractors should request such reimbursement on a quarterly basis by the 25th day of the month following the quarter concerned.
 - b. Any request for reimbursement shall include the requestor's name, a statement of the amount to be reimbursed, and a bank account number into which reimbursement is to be paid. The request shall be accompanied by:
 - i. The list of goods and services acquired for United States forces.
 - ii. The invoices received in a given quarter for the goods or services acquired for purposes of calculating the amount of reimbursement. If the contractor is not able to provide invoices, the contractor may not be entitled to reimbursement.
 - iii. A copy of the contract and/or a certification by an authorized representative of the United States.
5. The reimbursement shall be generally paid to the contractor within thirty (30) days after the tax authority receives the request for such reimbursement.

6. If goods are returned to a supplier and the reimbursement for Taxes on such goods has already been paid, then the contractor shall be responsible to refund the tax authority by reducing the next request for reimbursement by the amount refunded; or where the relevant contractor does not apply for reimbursement for the next period, the contractor shall refund it by payment to the bank account of the tax authority within six (6) months from the date that such goods were returned to the supplier.

7. Contractors are advised that they are solely responsible for obtaining either VAT exemptions or reimbursements. The U.S. Government will assist with the VAT procedures to the extent feasible. However, the contractor retains responsibility for completing the proper procedures with the Republic of Poland. There will be no reimbursement if the process takes longer than anticipated or requires the contractor to incur additional costs associated with pursuing an exemption/reimbursement (i.e., coordination visits, tax consultants, accountants etc.).

VAT AND EXCISE DUTY EXEMPTION CERTIFICATE

1. ELIGIBLE UNITED STATES FORCES ORGANIZATION/CONTRACTOR

Designation / Name

Address

2. REPRESENTATIVE OF UNITED STATES FORCES

DECLARATION BY REPRESENTATIVE OF THE ELIGIBLE UNITED STATES FORCES ORGANIZATION

The eligible organization hereby declares that the goods and/or services are acquired by or for the United States forces for the purposes defined in the Agreement Between the Government of the Republic of Poland and the Government of the United States of America on the Status of the Armed Forces of the United States of America in the Territory of the Republic of Poland.

Name and Status of Signatory

Address and Telephone Number

Place and Date

Signature

3. DESCRIPTION OF THE GOODS AND/OR SERVICES

A. Information concerning the supplier / authorized warehouse keeper:

(1) Name and Address _____

(2) VAT/excise number _____

B. Information concerning the goods and/or services:

Number	Detailed description of goods and/or services (or reference to the attached order form)	Quantity or Number	Value excluding VAT and/or excise duty	
			Value per unit	Total value

Total amount :

4. COMPETENT AUTHORITY OF THE REPUBLIC OF POLAND

DECLARATION BY THE COMPETENT AUTHORITY OF THE REPUBLIC OF POLAND

This certificate entitles an eligible United States forces organization or contractor listed in Box No.1 to exemption from VAT and/or excise duty for supply of goods and/or services described in Box No. 3.

Name and Status of Signatory

Address and Telephone Number

Place and Date

Signature

Stamp

5. PERMISSION TO DISPENSE WITH STAMP UNDER BOX 4 FOR PURPOSE OF SINGLE AUTHENTICATION

By letter No. _____ of _____
(reference to file) (date)

The entity listed in box No. 1 has been granted a single authentication and the stamp and signature by the Competent Authority of the Republic of Poland in box No. 4 is not required for goods and/or services exempted from(*):

- (1) VAT and excise duty levied on goods and/or services under contract number _____; or
- (2) VAT levied on goods and/or services purchased with the usage of the United States Government Purchase Card.

(*) Delete as appropriate